

[Home](#) / [Non-profit](#) / [Getting started](#) / What tax concessions are available?

## What tax concessions are available?

A range of tax concessions are available to NFP organisations.

The table below provides a summary of tax concessions and the types of NFP organisations that can access them. Your organisation may need to meet certain requirements before it can access a concession

### Summary of tax concessions

**Table: Summary of tax concessions and types of NFP organisations**

Tax concessions	Types of NFP organisations		
	Public benevolent institutions and Health promotion charities	Charities	Other NFP organisations
<a href="#">Income tax exemption (/Non-profit/your-organisation/do-you-have-to-pay-income-tax-/income-tax-exempt-organisations/)</a>	✓	✓	✓ Certain types only
<a href="#">FBT exemption (/Non-profit/your-workers/obligations-to-workers/fringe-benefits-tax/fbt-concessions/fbt-exemption/)</a> (subject to capping threshold)	✓		✓ Certain types only – Public and NFP hospitals and public ambulance services are eligible for this concession
<a href="#">FBT rebate (/Non-profit/your-workers/obligations-to-workers/fringe-benefits-tax/fbt-concessions/fbt-rebate/)</a>		✓	✓ Certain non-government NFP organisations are eligible
<a href="#">GST concessions (/Non-profit/your-organisation/gst/gst-concessions/)</a> for charities and gift deductible entities	✓	✓	✓ Certain types - the organisation must be a deductible gift recipient
<a href="#">GST concessions (/Non-profit/your-organisation/gst/gst-concessions/)</a> for NFP organisations	✓	✓	✓
<a href="#">DGR endorsement (/non-profit/getting-started/getting-endorsed/is-my-organisation-eligible-for-dgr-endorsement-/) – the organisation must be endorsed by us unless the organisation is listed by name in tax law</a>	✓	✓ Certain types only	✓ Certain types only

<a href="#">Refunds of franking credits (/Non-profit/your-organisation/investments.-credits-and-refunds/franking-credits/)</a> – the organisation must be a Charity endorsed by us or a DGR or an organisation is listed by name in tax law	✓	✓	✓ Certain types only
---	---	---	----------------------

**Next steps:**

- [Register your NFP \(/non-profit/getting-started/register-your-nfp/\)](#)

**See also:**

- [Religious institutions \(/Non-profit/Getting-started/In-detail/Types-of-charities/Religious-institutions--access-to-tax-concessions/\)](#)
- [Non-profit companies and live-in residential carers \(/Non-profit/your-workers/obligations-to-workers/fringe-benefits-tax/fbt-concessions/non-profit-companies-and-live-in-residential-carers/\)](#)

Last modified: 19 Jun 2017

QC 33596

**Our commitment to you**

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

**Copyright notice**

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).

